

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)
) Chapter 11
)
DELPHI CORPORATION, et al) Case No. 05-44481 (RDD)
)
Debtors.) Jointly Administered
)

**SUMMARY OF FIFTH INTERIM FEE APPLICATION FOR COMPENSATION OF SERVICES
RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED
BY PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DELPHI CORPORATION, et al.,
FOR THE PERIOD JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007**

Name of Applicant:	<u>PricewaterhouseCoopers LLP</u>
Authorized to Provide Professional Services to:	<u>The above captioned debtors and debtors in possession</u>
Date of Retention:	<u>June 21, 2006 (nunc pro tunc as of January 1, 2006)</u>
Period for which compensation and reimbursement is sought:	<u>June 1, 2007 through September 30, 2007 (the "Sixth Interim Fee Period")</u>
Amount of Compensation requested:	<u>\$3,912,929.40</u>
Amount of Expense Reimbursement requested:	<u>\$457,247.37</u>
Total Compensation and Expense Reimbursement requested:	<u>\$4,370,176.77</u>
Blended Hourly Rate during this period: ¹	<u>\$152.72</u>
Compensation previously requested:	<u>\$18,830,904.50</u>
Compensation previously awarded:	<u>\$18,464,904.50</u>
Expenses previously requested:	<u>\$1,747,845.92</u>
Expenses previously awarded:	<u>\$1,747,845.92</u>

This is a: X interim final Application.

¹ Blended hourly rate calculated for hourly professional services: Sarbanes-Oxley 404 Services, Tax Compliance-Foreign Affiliate Reporting, Project Giant, Project Rock, Project Zip, Other Tax Consulting Services, Delphi Divestiture Assistance, Delphi Customs Review Assistance, Delphi SALT Loan Staff, Tax Provision Services, and Tax Basis Services.

The total time expended for fee application preparation is 1,409.60 hours and the corresponding compensation requested is \$334,532.50 or 8.56% of total compensation.

PRIOR INTERIM APPLICATIONS FILED

Date	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
03/15/07	02/01/06 - 05/31/06	\$2,344,167.75	\$298,544.27	\$2,222,167.75	\$298,544.27
03/21/07	06/01/06 - 09/30/06	\$7,929,282.75	\$906,500.55	\$7,807,282.75	\$906,500.55
04/27/07	10/01/06 - 01/31/07	\$8,557,454.00	\$542,801.10	\$8,435,454.00	\$542,801.10
08/09/07	02/01/07 - 05/31/07	\$11,580,442.20	\$909,799.69	\$11,472,671.00	\$890,243.69
Total		\$30,411,346.70	\$2,657,645.61	\$29,937,575.50	\$2,638,089.61

MONTHLY INVOICES SUBMITTED

The fees and expenses requested during the Sixth Interim Fee Period are shown below, as well as adjustments requested in prior Interim Fee Applications, combined total is the Total Compensation and Expense Reimbursement requested.

	FEES	EXPENSES	TOTAL
FEES AND EXPENSES REQUESTED IN INTERIM PERIOD'S MONTHLY APPLICATIONS:			
MONTHLY FEES - TOTAL	\$3,912,929.40	\$457,247.37	\$4,370,176.77
Jun-2007	\$733,268.00	\$70,849.01	\$804,117.01
Jul-2007	\$537,362.00	\$71,945.16	\$609,307.16
Aug-2007	\$624,620.90	\$141,884.86	\$766,505.76
Sep-2007	\$2,017,678.50	\$172,568.34	\$2,190,246.84

SUMMARY OF HOURS AND FEES BY PROJECT CATEGORY

Project	Hours	Fees
Sarbanes-Oxley 404 Services ²	22,183.7	\$3,186,593.50
Tax Compliance - Foreign Affiliate Reporting ³	412.1	\$50,907.50
Project Giant	183.0	\$52,811.50
Project Rock ⁴	185.7	\$61,379.00
Project Zip ⁵	229.1	\$78,471.50
Other Tax Consulting Services	24.0	\$12,274.40
Delphi Divestiture Assistance	674.0	\$176,964.00
Delphi Customs Review Assistance	57.9	\$29,133.00
Delphi SALT Loan Staff ⁶	1,290.2	\$174,774.00
Tax Provision Services ⁶	58.1	\$21,234.50
Tax Basis Services ⁶	107.7	\$35,386.50
Executive Financial Planning Services		\$9,000.00
WNTS Advisory Services ⁷		\$24,000.00
Grand Total	25,405.5	\$3,912,929.40

² Currently, the Debtors and PwC are defining the objections, deliverables and fee structure for services subsequent to the original estimated completion date of March 31, 2007. These services represent a continuation of the approved services and will be finalized within new statement of work ("Expanded SOW Services") documents and filed with the Court upon completion. PwC and the Debtors are currently negotiating the revised billing rate structure, effective April 1, 2007. PwC will submit rate adjustments in a future fee statement period once finalized.

³ The Debtors and PwC agreed to a new rate structure for 2007 services. These increased rates will be filed with the Court within the Expanded SOW Services affidavit. The rate structure by position: Director/Sr Manager \$320; Sr Associate \$160; Associate \$115; Administrative \$75.

⁴ The Debtors and PwC agreed to assist the Debtors with advisory services associated with one of its suppliers. The Statement of Work (attached to the May 2007 fee statement) will be filed with the Court within the Expanded SOW Services affidavit.

⁵ The Debtors and PwC agreed to assist the Debtors with advisory services associated with a second supplier.

⁶ The Debtors and PwC agreed to new tax advisory services during 2007. These new Statement of Work documents will be filed with the Court within the Expanded SOW Services affidavit (attached herein as Exhibit J).

⁷ The Debtors and PwC agreed to increase the monthly fixed fee from \$5,000 per month to \$6,000 per month beginning with January 1, 2007. The Statement of Work (attached to the April 2007 Fee Statement) will be filed with the Court within the Expanded SOW Services affidavit.

FIXED FEE SERVICES - \$33,000.00

EXECUTIVE FINANCIAL PLANNING STATEMENT OF WORK, \$9,000.00

As stated in PricewaterhouseCoopers' retention application, these services are Fixed Fee by Delphi Executive. Listed below are the total fees for the Third Quarter of 2007. The quarterly invoice is annexed hereto as **Exhibit C**.

Participant	Total Fees
<u>2007 3rd Quarter Fees</u>	
Mark Weber	\$ 2,000
Karen Healy	\$ 2,000
John Sheehan	\$ 2,000
David Knill	\$ 1,500
William Lloyd	\$ 1,500
Total Fees for the 3rd Quarter	\$ 9,000

WNTS (WASHINGTON NATIONAL TAX SERVICES) ADVISORY SERVICES, \$24,000.00

As stated in PricewaterhouseCoopers' retention application⁷, these services are Fixed Fee advisory services billed to the Debtors through a monthly fixed fee, \$6,000 per month, and the monthly invoices are annexed hereto as **Exhibit D**.

Project Category	Fees
WNTS Advisory Services	\$24,000.00
Grand Total	\$24,000.00

HOURLY FEE SERVICES - 25,405.55 HOURS, \$3,879,929.40

PricewaterhouseCoopers professionals provided hourly advisory services associated with the various tax advisory services and other professional services associated with the bankruptcy. The professionals who performed these services are listed below:

PROJECT CATEGORY

Project	Hours	Fees
Sarbanes-Oxley 404 Services	22,183.7	\$3,186,593.50
Tax Compliance - Foreign Affiliate Reporting	412.1	\$50,907.50
Project Giant	183.0	\$52,811.50
Project Rock	185.7	\$61,379.00
Project Zip	229.1	\$78,471.50
Other Tax Consulting Services	24.0	\$12,274.40
Delphi Divestiture Assistance	674.0	\$176,964.00
Delphi Customs Review Assistance	57.9	\$29,133.00
Delphi SALT Loan Staff	1,290.2	\$174,774.00
Tax Provision Services	58.1	\$21,234.50
Tax Basis Services	107.7	\$35,386.50
Grand Total	25,405.5	\$3,879,929.40

SUMMARY OF PROFESSIONALS

SARBANES-OXLEY 404 SERVICES - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Belkasmi, Aziz	Morocco	Standard	\$250	1.0	\$250.00
	Cenko, Michael	United States	Tax Specialist	\$470	4.5	\$2,115.00
	Decker, Brian	United States	Standard	\$390	65.0	\$25,350.00
	Erickson, Dave	United States	Standard	\$390	83.7	\$32,643.00
	Erickson, Dave	United States	Technology Specialist	\$430	22.0	\$9,460.00
	Gollo, Rogerio	Brazil	Standard	\$350	17.4	\$6,090.00
Partner Total					193.6	\$75,908.00
Director						
	Brown, Anastasia	United States	Standard	\$260	74.4	\$19,344.00
	Brown, Stasi	United States	Standard	\$260	48.4	\$12,584.00
	Herbst, Shannon	United States	Standard	\$260	220.2	\$57,252.00
	Lane, Christopher	United States	Technology Specialist	\$360	52.5	\$18,900.00
	Osterman, Scott	United States	Standard	\$260	4.7	\$1,222.00
	Osterman, Scott	United States	Technology Specialist	\$360	99.1	\$35,676.00
	Perkins, Daniel	United States	Treasury Specialist	\$360	10.0	\$3,600.00
	Peterson, Michael	United States	Project Mgmt Specialist	\$320	20.9	\$6,688.00
	Schmitz, Karin	United States	Tax Specialist	\$330	1.6	\$528.00
	Signor, Melissa	France	Tax Specialist	\$330	24.0	\$7,920.00
	VanGorder, Kimberly	United States	Standard	\$260	313.5	\$81,510.00
	Vanham, Bart	Belgium	Tax Specialist	\$330	44.0	\$14,520.00
	Wojdyla, Dennis	United States	Standard	\$260	139.0	\$36,140.00
Director Total					1,052.3	\$295,884.00
Sr Manager						
	Ricardez, Elvira	Mexico	Standard	\$225	26.3	\$5,917.50
	Sayah, Kamal	Morocco	Standard	\$180	8.0	\$1,440.00
	Siqueira, Luiz (SR)	Brazil	Standard	\$250	395.2	\$98,800.00
Sr Manager Total					429.5	\$106,157.50
Manager						
	Barrios, Joaquin	United States	Standard	\$280	24.0	\$6,720.00
	Brackx, Wouter	Belgium	Tax Specialist	\$230	184.0	\$42,320.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
<i>Manager (continued)</i>						
	Braman, Brandon	United States	Standard	\$165	161.8	\$26,688.75
	Delaunay, Helene	France	Standard	\$200	59.5	\$11,900.00
	Fisher, Tamara	United States	Project Mgmt Specialist	\$280	35.0	\$9,800.00
	Kus, Vitezslav	Czech Republic	Standard	\$175	35.3	\$6,177.50
	Laforest, Randy	United States	Standard	\$165	381.0	\$62,865.00
	Lakshman, Chandrasekar	India	Standard	\$120	44.0	\$5,280.00
	Leiger, Steven	United States	Standard	\$165	74.7	\$12,325.50
	Liz, Cynthia	Brazil	Tax Specialist	\$230	95.9	\$22,057.00
	Malmonte, Stephane	Belgium	Tax Specialist	\$230	15.0	\$3,450.00
	Navarro, Paola	United States	Standard	\$165	137.3	\$22,654.50
	Orf, Darren	United States	Project Mgmt Specialist	\$280	242.4	\$67,872.00
	Parakh, Siddarth	United States	Standard	\$165	424.2	\$69,993.00
	Reed, Brian	United States	Standard	\$165	32.4	\$5,346.00
	Rogge, Horst	Germany	Standard	\$200	174.2	\$34,830.00
	Rohrbach, Hans-Dirk	Germany	Standard	\$200	62.4	\$12,480.00
	Sadaghiyani, Jamshid	United States	Standard	\$165	315.6	\$52,074.00
	Scalbert, Jean-max	France	Standard	\$200	65.0	\$13,000.00
	Siqueira, Luiz	Brazil	Standard	\$175	99.3	\$17,368.75
	Smith, Andrea	United States	Bankruptcy Specialist	\$360	234.4	\$84,384.00
	Tee, Alvin	China	Standard	\$175	60.0	\$10,500.00
	VanGorder, Kimberly	United States	Standard	\$165	127.9	\$21,103.50
	Weir, Diane	United States	Standard	\$165	66.9	\$11,038.50
Manager Total					3,152.1	\$632,228.00
<i>Sr Associate</i>						
	Bailey, Jonafel	United States	Standard	\$130	485.6	\$63,121.50
	Bailey, Jonafel	United States	Technology Specialist	\$200	12.0	\$2,400.00
	Bhushan, Amitesh	United States	Standard	\$120	7.7	\$924.00
	Boudiaf, Aouatif	Morocco	Standard	\$100	57.0	\$5,700.00
	Braman, Brandon	United States	Standard	\$130	159.9	\$20,780.50
	Colpo, Gustavo	Brazil	Tax Specialist	\$155	112.0	\$17,360.00
	Dada, Kolade	United States	Standard	\$120	382.7	\$45,924.00
	Dlouhy, Tomas	Czech Republic	Standard	\$135	193.0	\$26,055.00
	Escandon, Leopoldo	Mexico	Standard	\$95	94.3	\$8,958.50

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate (<i>continued</i>)						
	Fabre, Frederic	France	Standard	\$160	154.0	\$24,640.00
	Fernandes, William	Brazil	Tax Specialist	\$155	56.5	\$8,757.50
	Franklin, Stephanie	United States	Standard	\$130	602.5	\$78,318.50
	Gutierrez, Gildardo	Mexico	Standard	\$95	78.2	\$7,429.00
	King, Langdon	United States	Technology Specialist	\$200	137.3	\$27,450.00
	Laforest, Randy	United States	Standard	\$120	40.8	\$4,896.00
	Lakrissa, Mehdi	Morocco	Standard	\$100	54.0	\$5,400.00
	MacKenzie, Nicole	United States	Bankruptcy Specialist	\$260	206.2	\$53,612.00
	Manjarrez, Brian	Mexico	Standard	\$95	78.9	\$7,490.75
	Marcondes, Sergio	Brazil	Tax Specialist	\$155	90.0	\$13,950.00
	Martin, Arnaud	France	Standard	\$160	140.0	\$22,400.00
	Mayr, Christian	Germany	Standard	\$160	37.1	\$5,936.00
	Midoux, Marcelo	Brazil	Standard	\$100	110.2	\$11,015.00
	Navarro, Paola	United States	Standard	\$120	301.4	\$36,168.00
	Nogueira, Henri	Brazil	Standard	\$100	40.2	\$4,015.00
	Oliveira, Luiz	Brazil	Standard	\$100	822.8	\$82,280.00
	Orf, Anne	United States	Standard	\$120	27.1	\$3,252.00
	Parulekar, Bharat	India	Standard	\$60	159.0	\$9,540.00
	Razo, Sergio	Czech Republic	Standard	\$135	208.5	\$28,147.50
	Reimondini, Sandro	Brazil	Standard	\$100	62.9	\$6,285.00
	Rivera, Jose	Mexico	Standard	\$95	32.1	\$3,044.75
	Roberto, Jose	Brazil	Tax Specialist	\$155	151.9	\$23,544.50
	Salato, Nicolas	France	Standard	\$160	141.0	\$22,560.00
	Siansi, Cleberson	United States	Standard	\$130	581.6	\$75,608.00
	Skarpa, Radim	Czech Republic	Standard	\$135	94.2	\$12,717.00
	Stefanik, Peter	Czech Republic	Standard	\$135	146.4	\$19,764.00
	Thomas, Rance	United States	Standard	\$120	388.6	\$46,632.00
	Trajano, Barbara (SR)	Brazil	Standard	\$100	156.5	\$15,650.00
	Weigt, Bjoern	Germany	Standard	\$160	102.8	\$16,440.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	574.2	\$149,279.00
	Yoshiyasu, Enio	Brazil	Standard	\$100	614.6	\$61,460.00
Sr Associate Total					7,895.2	\$1,078,905.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Associate						
	Abrman, Tomas	Czech Republic	Standard	\$105	219.2	\$23,016.00
	Agarwal, Manish	India	Standard	\$50	182.0	\$9,100.00
	Alencar, Casemiro	Brazil	Tax Specialist	\$120	32.0	\$3,840.00
	Amaral, Thais	Brazil	Tax Specialist	\$120	88.0	\$10,560.00
	Bann, Courtney	United States	Standard	\$110	221.1	\$24,321.00
	Beasley, Rashida	United States	Standard	\$110	73.1	\$8,035.50
	Bhandari, Chirag	United States	Standard	\$95	32.2	\$3,059.00
	Bouquillon, Joke	Belgium	Tax Specialist	\$120	41.8	\$5,010.00
	Candido, Paulo	Brazil	Standard	\$60	79.7	\$4,782.00
	Cummins, Nathan	United States	Technology Specialist	\$165	251.0	\$41,406.75
	Davis, Danielle	United States	Standard	\$95	58.9	\$5,590.75
	DiCicco, Jaclyn	United States	Standard	\$95	72.8	\$6,916.00
	Eckroth, Jenae	United States	Project Mgmt Specialist	\$180	299.8	\$53,955.00
	Eyman, Genevieve	United States	Standard	\$95	200.6	\$19,057.00
	Farkas, Szabolcs	United States	Standard	\$95	11.3	\$1,073.50
	Fatima, Subia	United States	Standard	\$110	546.9	\$60,159.00
	Feknous, Izem	France	Standard	\$130	40.0	\$5,200.00
	Fitoussi, Emmanuel	France	Standard	\$130	33.5	\$4,355.00
	Flores, Vitor	Brazil	Tax Specialist	\$120	251.5	\$30,180.00
	Franco, Roberta	Brazil	Tax Specialist	\$120	40.0	\$4,800.00
	Gamito, Marcelo	Brazil	Standard	\$60	368.5	\$22,110.00
	Garcia Vega, Guadalupe	United States	Standard	\$110	145.1	\$15,955.50
	Goerl, Sophie-Luise	Germany	Standard	\$130	200.1	\$26,013.00
	Goubil, Julien	France	Standard	\$130	65.5	\$8,515.00
	Guissi, Livia	Brazil	Tax Specialist	\$120	50.0	\$6,000.00
	Haque, Sakia	United States	Standard	\$95	205.3	\$19,503.50
	Haselhof, Joachim	Germany	Standard	\$130	162.5	\$21,125.00
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	452.7	\$92,803.50
	Jakubik, Stefan	Germany	Standard	\$130	70.5	\$9,165.00
	Job, Jarrod	United States	Bankruptcy Specialist	\$205	32.0	\$6,560.00
	Keener, Stuart	United States	Standard	\$95	32.9	\$3,125.50
	Kennedy, John	United States	Standard	\$95	92.0	\$8,740.00
	Kroll, Sabrina	Germany	Standard	\$130	130.2	\$16,926.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Associate (<i>continued</i>)						
	Lim, Jay	United States	Standard	\$95	268.8	\$25,536.00
	Ludovico, Fernanda	Brazil	Tax Specialist	\$120	16.0	\$1,920.00
	Mahillet, Christelle	France	Standard	\$130	84.0	\$10,920.00
	Melo, Rodrigo	Brazil	Standard	\$60	212.9	\$12,774.00
	Morato, Lucas	Brazil	Standard	\$60	165.4	\$9,924.00
	Moreno, Manuel	Spain	Standard	\$80	35.0	\$2,800.00
	Motti, Lais	Brazil	Standard	\$60	347.4	\$20,844.00
	Murray, Brandon	United States	Standard	\$95	18.5	\$1,757.50
	Nebo, Myrtes	Brazil	Standard	\$60	11.0	\$660.00
	Nicolosi, Manuela	France	Standard	\$130	134.0	\$17,420.00
	Oliy, Lina	United States	Standard	\$110	16.3	\$1,793.00
	Regina, Andrea	Brazil	Standard	\$60	147.3	\$8,835.00
	Reichl, Jakub	Czech Republic	Standard	\$105	183.6	\$19,278.00
	Rotthaus, Maike	Germany	Standard	\$130	232.8	\$30,257.50
	Shehi, Renis	United States	Standard	\$110	613.3	\$67,463.00
	Soulier, Stephanie	France	Standard	\$130	134.0	\$17,420.00
	Thomas, Rance	United States	Standard	\$95	102.2	\$9,709.00
	Tiemann, Claudia	Germany	Standard	\$130	223.3	\$29,022.50
	Trajano, Barbara	Brazil	Standard	\$60	108.1	\$6,483.00
	Tsai, Debby	United States	Standard	\$95	145.2	\$13,794.00
	Vargas, Erika	Mexico	Standard	\$75	82.3	\$6,172.50
	Verma, Siddhant	United States	Standard	\$95	455.7	\$43,291.50
	Vidal, Amandine	France	Standard	\$130	257.0	\$33,410.00
	Vieira, Danilo	Brazil	Standard	\$60	351.9	\$21,114.00
	Voytsekhivskyy, Igor	United States	Standard	\$95	163.9	\$15,570.50
	Weiss, Matthew	United States	Standard	\$120	97.5	\$11,700.00
Associate Total					9,389.6	\$1,020,827.50
Paraprofessional						
	Stendahl, Subashi	United States	Bankruptcy Specialist	\$135	71.5	\$9,652.50
Paraprofessional Total					71.5	\$9,652.50
Voluntary Reduction		Brazil	Voluntary Reduction			(\$32,969.00)
Voluntary Reduction Total						(\$32,969.00)
Grand Total					22,183.7	\$3,186,593.50

TAX COMPLIANCE - FOREIGN AFFILIATE REPORTING - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate						
	MacKenzie, Nicole	United States	Bankruptcy Specialist	\$260	0.3	\$78.00
	Van Arsdalen, Donald	United States	ITS Compliance	\$160	67.5	\$10,800.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	3.0	\$780.00
Sr Associate Total					70.8	\$11,658.00
Associate						
	Battin, Matthew	United States	ITS Compliance	\$115	45.5	\$5,232.50
	Shuler, Michael	United States	ITS Compliance	\$115	101.1	\$11,626.50
	Wood, Jarrod	United States	ITS Compliance	\$115	194.7	\$22,390.50
Associate Total					341.3	\$39,249.50
Grand Total					412.1	\$50,907.50

PROJECT GIANT - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Wittmer, Colin	United States	Project Giant	\$775	4.0	\$3,100.00
Partner Total					4.0	\$3,100.00
Director						
	Smidt, Peter	United States	Project Giant	\$515	28.0	\$14,420.00
Director Total					28.0	\$14,420.00
Manager						
	Bao, Haifeng	United States	Project Giant	\$390	6.5	\$2,535.00
	Smith, Andrea	United States	Bankruptcy Specialist	\$360	20.2	\$7,272.00
Manager Total					26.7	\$9,807.00
Sr Associate						
	MacKenzie, Nicole	United States	Bankruptcy Specialist	\$260	5.0	\$1,300.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	46.6	\$12,116.00
Sr Associate Total					51.6	\$13,416.00
Associate						
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	32.2	\$6,601.00
Associate Total					32.2	\$6,601.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Paraprofessional						
	Stendahl, Subashi	United States	Bankruptcy Specialist	\$135	40.5	\$5,467.50
Paraprofessional Total					40.5	\$5,467.50
Grand Total					183.0	\$52,811.50

PROJECT ROCK - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Semple, Calum	Canada	Project Rock	\$500	10.8	\$5,400.00
Partner Total					10.8	\$5,400.00
Managing Director						
	Pardiwala,Cyrus	United States	Project Rock	\$500	2.0	\$1,000.00
Managing Director Total					2.0	\$1,000.00
Director						
	Herbst, Shannon	United States	Standard	\$260	0.2	\$52.00
Director Total					0.2	\$52.00
Manager						
	Hoesley,Martin	United States	Project Rock	\$325	32.0	\$10,400.00
	Marshall,Alastair	United States	Project Rock	\$325	115.0	\$37,375.00
	Smith, Andrea	United States	Bankruptcy Specialist	\$360	4.7	\$1,692.00
Manager Total					151.7	\$49,467.00
Sr Associate						
	MacKenzie, Nicole	United States	Bankruptcy Specialist	\$260	0.7	\$182.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	20.3	\$5,278.00
Sr Associate Total					21.0	\$5,460.00
Grand Total					185.7	\$61,379.00

PROJECT ZIP - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Semple, Calum	Canada	Project Zip	\$500	21.7	\$10,850.00
Partner Total					21.7	\$10,850.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Managing Director						
	Pardiwala, Cyrus	United States	Project Zip	\$500	2.5	\$1,250.00
Managing Director Total					2.5	\$1,250.00
Manager						
	Hoesley, Martin	United States	Project Zip	\$325	72.7	\$23,627.50
	Porepa, Jodi	Canada	Project Zip	\$325	62.6	\$20,345.00
	Thompson, Patrick	Canada	Project Zip	\$325	66.2	\$21,515.00
Manager Total					201.5	\$65,487.50
Sr Associate						
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	3.4	\$884.00
Sr Associate Total					3.4	\$884.00
Grand Total					229.1	\$78,471.50

OTHER TAX CONSULTING SERVICES - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Diamant, Audrey	Canada	Other Tax Services	\$714	6.1	\$4,355.40
	Klassen, David	Canada	Other Tax Services	\$714	6.1	\$4,355.40
Partner Total					12.2	\$8,710.80
Sr Manager						
	Freiheit, Adam	Canada	Other Tax Services	\$547	1.6	\$875.20
	Szubzda, Yola	Canada	Other Tax Services	\$428	0.8	\$342.40
Sr Manager Total					2.4	\$1,217.60
Manager						
	Smith, Andrea	United States	Bankruptcy Specialist	\$360	2.4	\$864.00
Manager Total					2.4	\$864.00
Sr Associate						
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	3.4	\$884.00
Sr Associate Total					3.4	\$884.00
Associate						
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	1.6	\$328.00
Associate Total					1.6	\$328.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Paraprofessional						
	Stendahl, Subashi	United States	Bankruptcy Specialist	\$135	2.0	\$270.00
Paraprofessional Total					2.0	\$270.00
Grand Total					24.0	\$12,274.40

DELPHI DIVESTITURE ASSISTANCE - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Decker, Brian	United States	Standard	\$390	66.5	\$25,935.00
Partner Total					66.5	\$25,935.00
Director						
	Brown, Stasi	United States	Standard	\$260	101.3	\$26,338.00
	Herbst, Shannon	United States	Standard	\$260	137.0	\$35,620.00
	Osterman, Scott	United States	Standard	\$260	49.2	\$12,792.00
	Peterson, Michael	United States	Project Mgmt Specialist	\$320	138.6	\$44,352.00
	VanGorder, Kimberly	United States	Standard	\$260	63.3	\$16,458.00
Director Total					489.4	\$135,560.00
Manager						
	Orf, Darren	United States	Project Mgmt Specialist	\$280	5.5	\$1,540.00
	VanGorder, Kimberly	United States	Standard	\$165	0.0	\$0.00
Manager Total					5.5	\$1,540.00
Sr Associate						
	Navarro, Paola	United States	Standard	\$120	73.8	\$8,856.00
	Thomas, Rance	United States	Standard	\$120	20.5	\$2,460.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	5.3	\$1,378.00
Sr Associate Total					99.6	\$12,694.00
Associate						
	DiCicco, Jaclyn	United States	Standard	\$95	2.1	\$199.50
	Lim, Jay	United States	Standard	\$95	6.2	\$589.00
	Thomas, Rance	United States	Standard	\$95	0.0	\$0.00
	Verma, Siddhant	United States	Standard	\$95	4.7	\$446.50
Associate Total					13.0	\$1,235.00
Grand Total					674.0	\$176,964.00

DELPHI CUSTOMS REVIEW ASSISTANCE - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Gambardella, Domenick	United States	Customs Review Assistance	\$650	8.0	\$5,200.00
	Gambardella, Domenick	United States	Customs Review Assistance	\$650	6.0	\$3,900.00
	Garza, Oscar	Mexico	Customs Review Assistance	\$650	11.7	\$7,605.00
Partner Total					25.7	\$16,705.00
Director						
	Luttermoser, Shannon	United States	Customs Review Assistance	\$500	1.0	\$500.00
Director Total					1.0	\$500.00
Manager						
	Saborío, Alejandro	Mexico	Customs Review Assistance	\$400	14.0	\$5,600.00
	Turner, Gail	United States	Customs Review Assistance	\$400	11.5	\$4,600.00
		United States	Customs Review Assistance	\$400	2.7	\$1,080.00
Manager Total					28.2	\$11,280.00
Sr Associate						
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	0.6	\$156.00
Sr Associate Total					0.6	\$156.00
Associate						
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	2.4	\$492.00
Associate Total					2.4	\$492.00
Grand Total					57.9	\$29,133.00

DELPHI SALT LOAN STAFF - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Sr Associate						
	Ferguson, Lisa (SR)	United States	SALT Compliance	\$135	129.2	\$17,442.00
	Woods, Kristy	United States	Bankruptcy Specialist	\$260	0.8	\$208.00
Sr Associate Total					130.0	\$17,650.00
Associate						
	Campbell, Bryan	United States	SALT Compliance	\$135	174.9	\$23,611.50
	Ferguson, Lisa	United States	SALT Compliance	\$135	647.0	\$87,345.00
	Herring, Chevonne	United States	Bankruptcy Specialist	\$205	7.1	\$1,455.50

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Associate (<i>continued</i>)						
	Whitaker, Eric	United States	SALT Compliance	\$135	331.2	\$44,712.00
Associate Total					1,160.2	\$157,124.00
Grand Total					1,290.2	\$174,774.00

TAX PROVISION SERVICES - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Cenko, Michael	United States	Tax Provision	\$620	9.1	\$5,642.00
Partner Total					9.1	\$5,642.00
Director						
	Schmitz, Karin	United States	Tax Provision	\$420	31.5	\$13,230.00
Director Total					31.5	\$13,230.00
Associate						
	Wood, Jarrod	United States	Tax Provision	\$135	17.5	\$2,362.50
Associate Total					17.5	\$2,362.50
Grand Total					58.1	\$21,234.50

TAX BASIS SERVICES - HOURS AND COMPENSATION

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Partner						
	Cenko, Michael	United States	Tax Basis Study	\$620	15.6	\$9,672.00
Partner Total					15.6	\$9,672.00
Director						
	Reiff, Christopher	United States	Tax Basis Study	\$420	20.8	\$8,736.00
	Schmitz, Karin	United States	Tax Basis Study	\$420	4.8	\$2,016.00
Director Total					25.6	\$10,752.00
Sr Associate						
	Punch, Janelle	United States	Tax Basis Study	\$225	41.2	\$9,270.00
Sr Associate Total					41.2	\$9,270.00

Position	Professional Name	Work Country	Area	Rate	Hours	Fees
Associate						
	Wood, Jarrod	United States	Tax Basis Study	\$225	25.3	\$5,692.50
Associate Total					25.3	\$5,692.50
Grand Total					107.7	\$35,386.50

SUMMARY OF EXPENDITURES

The disbursements of PwC for the Compensation Period are as follows:

SARBANES-OXLEY 404 SERVICES - EXPENDITURES

Disbursement	Amount
Airfare	\$117,094.01
Lodging	\$146,603.27
Meals while Traveling	\$46,501.71
Mileage Allowance	\$30,919.29
Parking	\$4,180.33
Photocopy	\$434.86
Public/Ground Transportation	\$28,463.33
Rental Car	\$28,562.22
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$27,297.44
Telephone Tolls	\$1,207.55
TOTAL	\$431,264.01

PROJECT GIANT - EXPENDITURES

Disbursement	Amount
Airfare	\$1,108.24
Lodging	\$10,163.79
Meals while Traveling	\$456.90
Public/Ground Transportation	\$134.36
Rental Car	\$614.25
TOTAL	\$12,477.54

PROJECT ROCK - EXPENDITURES

Disbursement	Amount
Airfare	\$1,416.17
Lodging	\$975.10
Meals while Traveling	\$417.39
Public/Ground Transportation	\$259.20
Rental Car	\$1,514.48
TOTAL	\$4,582.34

PROJECT ZIP - EXPENDITURES

Disbursement	Amount
Airfare	\$2,985.59
Lodging	\$1,419.22
Meals while Traveling	\$279.17
Parking	\$146.25
Public/Ground Transportation	\$546.15
Rental Car	\$412.44
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$20.51
TOTAL	\$5,809.33

OTHER TAX CONSULTING SERVICES - EXPENDITURES

Disbursement	Amount
Photocopy	\$59.97
Sundry - Other (<i>e.g. computer equipment while at client location, telecommunications, copies</i>)	\$65.13
TOTAL	\$ 125.10

DELPHI DIVESTITURE ASSISTANCE - EXPENDITURES

Disbursement	Amount
Airfare	\$405.99
Lodging	\$572.91
Meals while Traveling	\$157.29
Public/Ground Transportation	\$70.00
TOTAL	\$1,206.19

DELPHI SALT LOAN STAFF - EXPENDITURES

Disbursement	Amount
Mileage Allowance	\$1,782.86
TOTAL	\$1,782.86